

USDS SDNY DOCUMENT **ELECTRONICALLY FILED** DOC#:

May 28, 2008

33 Yonkers Avenue onkers, New York 10704 elephone: 914-476-0600 ax: 914•476•0614 ww.sbjlaw.com

MEMO ENDORSED

Via Facsimile (212) 805-7949 & Regular Mail

Honorable P. Kevin Castel United States District Judge Southern District of New York 500 Pearl Street New York, New York 10007

Re:

Cohen v Horowitz, et. al.

Index No.: 07-5834

Dear Judge Castel:

This firm represents Defendant Elias Horowitz in the above captioned proceeding.

In light of Your Honor's May 28, 2008 endorsement (see attached), I am writing to inquire if Mr. Horowitz is still required to appeared before Your Honor tomorrow, May 29, 2008 at 10:00 a.m.

Respectfully submitted,

Jeffrey D. Buss, Esq.

Attorney for Defendant Horowitz

Jeffrey D. Buss Kenneth R. Jacobs Anthony T. Simeri Thomas W. Smith Domenick J. Temmero

Devyn C. Fores Emanuela Lupu Peter A. Nonadich Kalpen K. Shah Matthew J. Smith Daniel K. Tan Maryam C. Toosle

cc:

James R. Anderson Edgar C. Gentry, Jr. Gerald Kahn

Elias Horowitz Solomon Rosengarten, Esq.

> 500 Fifth Avenue • New York, New York 10110 Telephone: 212-688-2400 - Fax: 212-688-3058